

TRANSFER PRICING DISCLOSURE FORM

Year of Assessment _____/_____

In Terms of the Gazette Notification issued under Section 104 of the Inland Revenue Act, No. 10 of 2006

(Complete the form based on the audited financial statements for the year of assessment in LKR)

SECTION 1

PART A: PARTICULARS OF THE TAXPAYER

A1 : Name of the Taxpayer:

A2: Incorporation Number:

A3: Country of Incorporation:

A4: Country of Tax Residence:

A5: Taxpayer Identification Number:

A6: Registered Address:

A7: Web Address:

A8: Transfer Pricing Contact Person:

(i) Name: Mr./Mrs.

(ii) Tel. No:

(iii) E-mail Address:

A9: Principal Business Activities:

A10: Details of Associated Undertaking/s:

| <i>Serial No. of Associated Undertaking/s</i> | <i>Name</i> | <i>Address</i> | <i>Country of tax residence</i> | <i>Taxpayer Identification Number (if any)</i> | <i>Applicable tax rate at the country of residence</i> |
|---|-------------|----------------|---------------------------------|--|--|
| | | | | | |
| | | | | | |

A11: Did restructuring of taxpayer business occur during the year of assessment or last five years of assessment: (Place mark "X" in applicable box)

| | | | |
|-----|--|----|--|
| Yes | | No | |
|-----|--|----|--|

A12: If yes, brief description of the restructuring/s with respect to the reallocation of risk, assets and functions:

PART B: RECEIPTS FROM ASSOCIATED UNDERTAKINGS

(Transactions with regard to each associated undertaking should be indicated separately.)

| | Particulars | Serial Number/s of Associated Undertaking/s as per A10 | Quantity | Value of transaction/s | | Method/s used for determining the arm's length price |
|---|---------------------------------|--|----------|----------------------------|---|--|
| | | | | As per financial statement | As computed by the taxpayer having regard to the arm's length price | |
| B1: Tangibles | | | | | | |
| B1.1 | Raw Materials | | | | | |
| B1.2 | Semi-finished Goods | | | | | |
| B1.3 | Finished Goods | | | | | |
| B1.4 | Fixed Assets | | | | | |
| B1.5 | Others (Specify) | | | | | |
| | Sub-Total | | | | | |
| B2 : Services | | | | | | |
| B2.1 | Management Services | | | | | |
| B2.2 | Technical Services | | | | | |
| B2.3 | Commissions | | | | | |
| B2.4 | Research & Development Services | | | | | |
| B2.5 | Others (Specify) | | | | | |
| | Sub-Total | | | | | |
| B3: Rents, Royalties and Intangibles | | | | | | |
| B3.1 | Rent | | | | | |
| B3.2 | Royalties | | | | | |
| B3.3 | License Fees | | | | | |
| B3.4 | Franchise Fees | | | | | |
| B3.5 | Rights | | | | | |
| B3.6 | Others (Specify) | | | | | |
| | Sub- Total | | | | | |
| B4: Financial | | | | | | |
| B4.1 | Interest | | | | | |
| B4.2 | Dividends | | | | | |
| B4.3 | Lease Income | | | | | |
| B4.4 | Insurance Receipts | | | | | |
| B4.5 | Loan Guarantee Fees | | | | | |
| B4.6 | Others (Specify) | | | | | |
| | Sub Total | | | | | |

PART B: RECEIPTS FROM ASSOCIATED UNDERTAKINGS (Contd.)

| | Particulars | Serial Number/s of Associated Undertaking/s as per A10 | Quantity | Value of transaction/s | | Method/s used for determining the arm's length price |
|-------------------|--|--|----------|----------------------------|---|--|
| | | | | As per financial statement | As computed by the taxpayer having regard to the arm's length price | |
| B5: Others | | | | | | |
| B5.1 | Reimbursements of Expenses | | | | | |
| B5.2 | Inward Cost Sharing or Contribution Arrangements | | | | | |
| B5.3 | Others (Specify) | | | | | |
| | Sub –Total | | | | | |
| | Grand Total | | | | | |

B6: Loans, Advances and Other Intercompany Receipts

| | Particulars | Serial Number/s of Associated Undertaking/s as per A10 | Total amount granted (Rs.) | Currency in which loan/advance granted | Interest rate charged | Method/s used for determining the arm's length price |
|------|--|--|----------------------------|--|-----------------------|--|
| B6.1 | Interest Bearing Loans | | | | | |
| B6.2 | Interest Bearing Trade Receivables | | | | | |
| B6.3 | Other Interest Bearing Inter Company Receivables | | | | | |
| B6.4 | Interest –Free Loans | | | | | |
| B6.5 | Interest –Free Trade Receivables | | | | | |
| B6.6 | Other Interest Free Inter company Receivables | | | | | |
| B6.7 | Others (Specify) | | | | | |
| | Total | | | | | |

PART C: PAYMENTS TO ASSOCIATED UNDERTAKING/S

(Transactions with regard to each associated undertaking should be indicated separately.)

| | Particulars | Serial Number/s of Associated Undertaking/s as per A10 | Quantity | Value of transaction/s | | Method/s used for determining the arm's length price |
|---|---------------------------------|--|----------|----------------------------|---|--|
| | | | | As per financial statement | As computed by the taxpayer having regard to the arm's length price | |
| C1: Tangibles | | | | | | |
| C1.1 | Raw Materials | | | | | |
| C1.2 | Semi-finished Goods | | | | | |
| C1.3 | Finished Goods | | | | | |
| C1.4 | Fixed Assets | | | | | |
| C1.5 | Others (Specify) | | | | | |
| | Sub-Total | | | | | |
| C2: Services | | | | | | |
| C2.1 | Management Services | | | | | |
| C2.2 | Technical Services | | | | | |
| C2.3 | Commissions | | | | | |
| C2.4 | Research & Development Services | | | | | |
| C2.5 | Others (Specify) | | | | | |
| | Sub-Total | | | | | |
| C3: Rents, Royalties and Intangibles | | | | | | |
| C3.1 | Rent | | | | | |
| C3.2 | Royalties | | | | | |
| C3.3 | License Fees | | | | | |
| C3.4 | Franchise Fees | | | | | |
| C3.5 | Rights | | | | | |
| C3.6 | Others (Specify) | | | | | |
| | Sub- Total | | | | | |
| C4: Financial | | | | | | |
| C4.1 | Interest | | | | | |
| C4.2 | Dividends | | | | | |
| C4.3 | Lease Expense | | | | | |
| C4.4 | Insurance Payments | | | | | |
| C4.5 | Loan Guarantee Fee | | | | | |
| C4.6 | Others (Specify) | | | | | |
| | Sub Total | | | | | |

PART C: PAYMENTS TO ASSOCIATED UNDERTAKING/S (Contd.)

| | Particulars | Serial Number/s of Associated Undertaking/s as per A10 | Quantity | Value of transaction/s | | Method/s used for determining the arm's length price |
|-------------------|---|--|----------|----------------------------|---|--|
| | | | | As per financial statement | As computed by the taxpayer having regard to the arm's length price | |
| C5: Others | | | | | | |
| C5.1 | Reimbursements of Expenses | | | | | |
| C5.2 | Outward Cost Sharing or Contribution Arrangements | | | | | |
| C5.3 | Others (Specify) | | | | | |
| | Sub -Total | | | | | |
| | Grand Total | | | | | |

C6: Loans, Advances and Other Intercompany Payables

| | Particulars | Serial Number/s of Associated Undertaking/s as per A10 | Total amount taken (Rs.) | Currency in which loan/advance taken | Interest rate Paid | Method/s used for determining the arm's length price |
|------|---|--|--------------------------|--------------------------------------|--------------------|--|
| C6.1 | Interest Bearing Loans | | | | | |
| C6.2 | Interest Bearing Trade Payables | | | | | |
| C6.3 | Other Interest Bearing Inter company Payables | | | | | |
| C6.4 | Interest -Free Loans | | | | | |
| C6.5 | Interest -Free Trade Payables | | | | | |
| C6.6 | Other Interest Free Intercompany Payables | | | | | |
| C6.7 | Others (Specify) | | | | | |
| | Total | | | | | |

PART D: TRANSFER PRICING METHOD AND DOCUMENTATION

D1: Did the Taxpayer provide or receive any good/s or service/s (including financial assistance) to or from any associated undertaking/s for no consideration?
(Indicate 'x' in the appropriate box)

| | | | |
|-----|--|----|--|
| Yes | | No | |
|-----|--|----|--|

If yes, provide particulars of such supplies of good/s or services/s and the market value:

| <i>Serial Number/s of Associated Undertaking/s as per A10</i> | <i>Good/s</i> | | <i>Service/s</i> | |
|---|--------------------|-------------------------|--------------------------------|-------------------------|
| | <i>Description</i> | <i>Market value</i> | <i>Nature of service/s</i> | <i>Market value</i> |
| | | | | |
| | | | | |
| | | | | |

D2: Has the undertaking complied with the Transfer Pricing Regulations?
(Indicate 'X' in the appropriate box)

| | | | |
|-----|--|----|--|
| Yes | | No | |
|-----|--|----|--|

If no, state reason/s for non-compliance.

D3: Is contemporaneous Transfer Pricing Documentation in place?
(Indicate 'X' in the appropriate box)

| | | | |
|-----|--|----|--|
| Yes | | No | |
|-----|--|----|--|

If no, state reason/s for non-compliance.

PART E: BASIC FINANCIAL INFORMATION

(Record all values in the reporting currency used in the financial statements)

| <i>Particulars</i> | <i>As per the Financial Statement of the Taxpayer</i> | <i>As per the Consolidated Financial Statement</i> |
|--|---|--|
| Fixed (Non-current) Assets | | |
| Current Assets | | |
| Current Liabilities | | |
| Net Current Assets (Working Capital) | | |
| Loans (Exclude those taken to current liabilities) | | |
| Shareholders'/ Partners Funds (Net Assets) | | |
| Total Revenue from core business (Exclude incidental interest or other income) | | |
| Gross Profit | | |
| Total Expenses (Exclude any item taken into account in calculating gross profit) | | |
| Profit before interest | | |
| Interest Income (Incidental interest income only) | | |
| Interest Expense (Exclude interest taken into account in calculating gross profit) | | |

